

Forward Patriot battery is battle ready

SPC. MARK MIRANDA

11th ADA Bde. PAO

At a remote location in Southwest Asia sits the forward-most element of the U.S. Army's Patriot missile units.

Soldiers from E battery, 5-52 Air Defense Artillery Battalion have been emplaced there for several days. Over 75 air defenders have spent time working alongside infantry, engineers and other Army branches to establish Patriot missile assets.

"We've been out here about five days now, continuing in our mission to support Operation Enduring Freedom," said Sgt. Robert Ford. "We're getting a lot of help out here.

Everyone from 269 Armor to equipment lent to us from 2-1 ADA (35th Bde.) have provided support and made for some good working conditions," he said.

"As far as living conditions, it's been tough at times. We could do with more phones, maybe a bigger PX to get more of what we need as far as personal items go," said Staff Sgt. Peter Koch.

"It was rough leaving Fort Bliss, but once we got here, we made the best of it," Koch added. "We do training when we can. We're confident in what we're doing."

Spc. Brooke Wicke, a Patriot crewmember, is similarly motivated.

"Even though we don't have heat, even though the shower's run low, I think our morale is better than ever. We're actually putting our training into action. This is what we do well and we're going to have a chance to prove it," Wicke said.

The unit's support soldiers were also given some time to shine. Spc. Jeremy Schofield acts as the unit's Nuclear, Biological & Chemical specialist and made all the necessary arrangements to deploy the unit's soldiers with protective gear.

"I put all the (protective suit) packs together and had to make sure that everyone was issued nerve agent antidote kits. There was an inspection of my work; I passed it with a 98 percent," Schofield said.



SPC. MARK MIRANDA

Staff Sgt. Gregory Oliver, Headquarters and Headquarters Battery, 108th Air Defense Artillery Brigade, gives his platoon some hardcore physical training in front of the sleep tents in Southwest Asia.

"I try and keep everyone motivated; it's important to me that we're always ready," Schofield added.

"Our equipment should be here next week. In the meantime we keep busy with our site setup, keeping things running smoothly and side

projects like building scud bunkers," Ford said.

Within the short time that E battery has been in theater, a lot has been accomplished. With three of its launchers up and ready, the unit is ready to go into action.

Basic sundry items badly needed in SWA

After months of preparation and worry over what problems they might encounter in Southwest Asia, Fort Bliss's deployed soldiers are finding an unexpected obstacle in the form of long lines and limited supplies.

A constant influx of personnel, coupled the limited stock carried by the Army Air Force Exchange Service mobile PX, have left many servicemembers wanting for basic sundry items.

"As you can imagine, there are a lot of soldiers here who weren't here a month ago," said Lt. Col. Joseph Deantona, commander of 2nd Battalion, 1st Air Defense Artillery, 35th ADA Brigade. "As such, places like the mobile PX are completely overwhelmed."

To alleviate the strain on the AAFES system and to make the deployment as comfortable as possible, Deantona suggested anyone interested in helping out send sundry items to the deployed troops. "I know everyone has been asking what they can do to help out soldiers ... well I've identified a real need."

Deantona said donation of the simplest items (toothpaste, soap, deodorant, etc.) would do wonders for morale and allow soldiers to spend what little free time they get to relax, instead of standing in line at the PX.

Items of greatest need include:

Toothpaste	Wash cloths
Toothbrushes	Baby powder
Soap	Athletes foot powder
Shampoo	Feminine hygiene products
Razors	Hand lotion
Mouthwash	Lip balm
Shaving cream	Dental floss
Nail clippers	Deodorant

Donated items may be sent to Deantona, who will then oversee their distribution to troops. Anyone interested in donating may send these items to:

Lt. Col. Joseph Deantona
Operation Enduring Freedom
HHB/2-1 ADA
APO AE 09888

Items may also be made through 2-1 Bn.'s Family Readiness Group. For information, call 568-2445.

Do's, don'ts of claiming dependents given

CAPT. MARGARET B. TOMARO

Fort Bliss Tax Center

Divorce, custody, changes of custody, temporary custody, adoptions and remarriages, are all factors that may confuse us when determining who and how to claim dependents on our tax returns. This article describes the five IRS requirements a taxpayer must meet in order to claim someone as a dependent on the federal income tax return. All five requirements (support, gross income, citizenship, joint return, and member of household member or relationship) must be met unless there is an exception.

Support

You must provide more than 50 percent of the support for the person for the calendar year. Support includes expenditures on food, lodging, education, medical expenses, clothing, and other necessities. If you and one or more individuals provide more than 50 percent of the total support, you can claim the exemption if you contribute more than 10 percent of the total support and the other individuals agree that you can claim the exemption. Form 2120, Multiple Support Declaration, must be filled out and signed by all individuals and then filed with your tax return.

Gross income

The gross income of the dependent must be less than \$3,000 for the tax year. There is an exception to this rule. Gross income may exceed \$3,000 if the dependent is:

- a child younger than age 19 at the end of the tax year or
- a full-time student during at least five months of the year and younger than age 24 at the end of the tax season.

Citizenship

For some part of the tax year, the dependent must be a U.S. citizen or resident or a resident of Canada or Mexico.

Joint return

You cannot claim a person as your dependent if the dependent files their own joint tax return with someone else. There is an exception to this requirement; if the dependent files a joint return solely for the purpose of claiming a refund of income tax withholding and no tax lia-

bility would exist for either spouse on a separate return.

Household member or relationship

A dependent must live in your household for the entire year, unless the dependent is closely related to you.

The following are considered "close relationships"

- Child, stepchild, adopted child, child living with you while adoption is pending, grandchild, great-grandchild, sibling, stepbrothers, stepsisters, half-brothers, half-sisters.
- Parent, stepfather or stepmother, grandparent, great-grandparent
- In-laws, brother- or sister-in-law, son- or daughter-in-law, father- or mother-in-law

Special rules apply when determining the dependency status for minor children of divorced or separated parents. The general rule assigns the dependent exemption to the parent who has custody of the child for the greater part of the year. Support provided by each parent does not factor into the equation. The most recent divorce decree or separation agreement will determine custody. In situations where there is joint custody or if the decree or agreement is silent regarding custody, the parent who has actual physical custody of the child for the greater portion of the year is deemed to have custody.

If a parent with custody wants to give up the exemption, IRS Form 8332 can be used by the custodial parent to waive the exemption and grant it to the other parent. The Form 8332 must be attached to the non-custodial parent's tax return.

If you have questions concerning the above, you should talk to a tax accountant, tax attorney, a tax preparation service, or consult Chapter 3 of IRS Publication 17: Your Federal Income Tax, Chapter 3 regarding personal exemptions and dependents.

Remember to file your taxes at the Fort Bliss Tax Center. It's fast, free and convenient. The center is located in Bldg. 50, near the corner of Chaffee and Slater.

The center is open Monday, Tuesday, Wednesday from 7 a.m. to 6 p.m.; Thursday, 7 a.m. to 8 p.m., and; Friday, 7 a.m. to 3 p.m. It will be open Saturdays, March 8 and April 5,12. The Tax Center will be closed Feb 15-17, in observance of President's Day.